

WICHITA COUNTY, KANSAS

**FINANCIAL STATEMENT
with
INDEPENDENT AUDITOR'S REPORT
YEAR ENDED DECEMBER 31, 2017**

WICHITA COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Wichita County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash of Wichita County, Kansas, as of and for the year ended December 31, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by the County on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wichita County, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of Wichita County, Kansas as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Other Matters Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures, and summary of regulatory basis receipts and disbursements-agency funds (Schedules 1, 2, and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wichita County, Kansas as of and for the year ended December 31, 2016 (not presented herein), and have issued our report thereon dated August 8, 2017, which contained an unmodified opinion on the basic financial statement. The 2016 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2016 actual column (2016 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2017 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note A.

Kennedy McKee & Company LLP

September 14, 2018

WICHITA COUNTY, KANSAS

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH REGULATORY BASIS

For the Year Ended December 31, 2017

Fund	Beginning unencumbered cash balance	Prior year canceled encumbrances	Receipts
General	\$ 732,581	\$ -	\$ 3,143,643
Special purpose funds:			
Health	9,772	-	158,076
Election	19,642	-	41,950
Road and bridge	328,836	-	1,463,363
E-911 landline	21,287	-	-
Appraiser cost	68,588	-	173,327
Noxious weed	103,928	-	105,714
Noxious weed capital outlay	25,376	-	-
Employee benefit	13,444	-	249,360
E-911 combination	173,591	-	49,962
Rural fire	3,214	-	30,816
Cemetery	35,672	-	66,616
Non-budgeted special purpose funds:			
Special vehicle	9,754	-	23,887
Capital improvement	126,666	-	170,000
Women, infants and children grant	31,335	-	8,095
Bio-terrorism	5,207	-	9,016
Equipment reserve	102,464	-	48,000
Register of deeds technology	13,775	-	4,494
Law enforcement trust	9,623	-	480
Road machinery	137,033	-	-
Special highway improvement	109,319	-	-
Treasurer technology	2,022	-	931
Clerk technology	1,710	-	1,124
Special alcohol	192	-	134
MVE income	5,840	-	3,938
Special park and recreation	192	-	134
Concealed carry	878	-	195
Prosecuting attorney training	289	-	200
Attorney's diversion agreement	30,075	-	3,000
Total special purpose funds	1,389,724	-	2,612,812
Bond and interest funds:			
Bond and interest	11,954	-	27,931
WCHC/LTCU bond and interest	10,610	-	168,084
Total bond and interest funds	22,564	-	196,015
Business funds:			
Solid waste	-	-	224,587
Corporate plan health	6,757	-	462,908
Total business funds	6,757	-	687,495
Total - excluding agency funds	\$ 2,151,626	\$ -	\$ 6,639,965

<u>Expenditures</u>	<u>Ending unencumbered cash balance</u>	<u>Add encumbrances and accounts payable</u>	<u>Ending cash balance</u>
\$ 3,187,211	\$ 689,013	\$ 16,605	\$ 705,618
166,478	1,370	996	2,366
13,622	47,970	4,600	52,570
1,464,450	327,749	38,129	365,878
-	21,287	-	21,287
127,378	114,537	5,947	120,484
58,712	150,930	569	151,499
-	25,376	-	25,376
248,522	14,282	-	14,282
27,918	195,635	483	196,118
30,000	4,030	-	4,030
58,530	43,758	1,039	44,797
27,174	6,467	414	6,881
-	296,666	-	296,666
12,379	27,051	-	27,051
8,057	6,166	428	6,594
-	150,464	-	150,464
2,372	15,897	-	15,897
-	10,103	-	10,103
-	137,033	-	137,033
52	109,267	-	109,267
419	2,534	-	2,534
1,186	1,648	-	1,648
-	326	-	326
30	9,748	-	9,748
-	326	-	326
-	1,073	-	1,073
103	386	-	386
1,250	31,825	-	31,825
<u>2,248,632</u>	<u>1,753,904</u>	<u>52,605</u>	<u>1,806,509</u>
28,563	11,322	-	11,322
170,663	8,031	-	8,031
<u>199,226</u>	<u>19,353</u>	<u>-</u>	<u>19,353</u>
224,587	-	3,248	3,248
390,030	79,635	-	79,635
<u>614,617</u>	<u>79,635</u>	<u>3,248</u>	<u>82,883</u>
<u>\$ 6,249,686</u>	<u>\$ 2,541,905</u>	<u>\$ 72,458</u>	<u>\$ 2,614,363</u>

WICHITA COUNTY, KANSAS**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

For the Year Ended December 31, 2017

Composition of cash balance:

Petty cash	\$ 200
Operating checking	3,601,997
ACH account	52,905
Corporate health plan checking	2,349
Freedom claims checking	77,286
Savings account	2,658,939
Money market checking	367,147
Certificates of deposit	1,952,752
Clerk of District Court	10,316
Register of Deeds (checking)	298
Register of Deeds (cash on hand)	2,126
	<hr/>
Total cash	8,726,315
Agency funds	<hr/> (6,111,952)
	<hr/>
Total - excluding agency funds	<u>\$ 2,614,363</u>

The notes to the financial statement are an integral part of this statement.

WICHITA COUNTY, KANSAS

NOTES TO THE FINANCIAL STATEMENT

December 31, 2017

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies applied in the preparation of the accompanying financial statement is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, which is responsible for their integrity and objectivity.

1. Municipal Financial Reporting Entity

Wichita County, Kansas, is a municipal corporation governed by an elected three-member commission. This regulatory financial statement does not include the related municipal entities shown below. A related municipal entity is an entity established to benefit the County and/or its constituents.

Wichita County Fair Association: The governing board of the Fair Association is appointed by the County Commissioners, and the Fair Association receives substantial financial support from the County.

Wichita County Park Board: The governing board of the Park Board is appointed by the County Commissioners, and the Park Board receives substantial financial support from the County.

Wichita County Library: The members of the governing board of the Library are appointed by the County Commissioners. The Library is fiscally dependent on the County because the budget is approved by the County Commissioners, and because it receives substantial financial support from the County. In addition, the Library is prohibited from issuing bonded debt without the approval of the County Commission.

Wichita County Extension Council: The Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all people in the County. The Council has an elected executive board. The County annually provides significant operating subsidies to the Council.

Leoti Airport, Inc.: The members of the governing board of the Airport are appointed by the County Commissioners. The Airport is fiscally dependent on the County because the budget is approved by the County Commissioners. In addition, the Airport is prohibited from issuing bonded debt without the approval of the County Commission.

Wichita County Health Center: The members of the governing board of the Health Center are appointed by the County Commissioners. Although the County Commissioners do not have the authority to modify or approve the Health Center's operating budget, the Health Center is fiscally dependent on the County because the County provides substantial financial support.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Basis of Presentation – Fund Accounting

The accounts of the County are organized and operated on the basis of funds. In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The following types of funds comprise the financial activities of the County for the year ended December 31, 2017:

REGULATORY BASIS FUND TYPES

General fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business fund – funds financed in whole or in part by fees charged to users for goods or services.

Agency fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing funds, tax collection accounts, etc).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1st.
- b. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15th, but at least ten days after publication of notice of public hearing.
- d. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for agency funds, Corporate Plan Health Fund, and the following special purpose funds:

Special Vehicle	Treasurer Technology
Capital Improvement	Clerk Technology
Women, Infants and Children Grant	Special Alcohol
Bio-terrorism	MVE Income
Equipment Reserve	Special Park and Recreation
Register of Deeds Technology	Concealed Carry
Law Enforcement Trust	Prosecuting Attorney Training
Road Machinery	Attorney's Diversion Agreement
Special Highway Improvement	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

B. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds to have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the County's carrying amount of deposits was \$8,723,989 and the bank balance was \$8,664,629. Of the bank balance, \$512,330 was covered by federal depository insurance, \$8,152,299 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

C. LONG-TERM DEBT

Changes in long-term liabilities for the entity for the year ended December 31, 2017, were as follows:

<u>Issue</u>	<u>Balance beginning of year</u>	<u>Additions/ net change</u>	<u>Reductions/ net change</u>	<u>Balance end of year</u>	<u>Interest paid</u>
General obligation bonds:					
Series 2010 Refunding					
Issued February 1, 2010					
In the amount of \$1,800,000					
At interest rates of 3.00 to 3.875%					
Maturing September 1, 2021	\$ 810,000	\$ -	\$ 170,000	\$ 640,000	\$ 29,225
Capital leases:					
RenoSys PVC Pool Membrane					
Issued August 22, 2014					
In the amount of \$85,035					
At interest rate of 3.00%					
Maturing February 15, 2019	50,510	-	15,858	34,652	2,431
HVAC System at Courthouse					
Issued October 16, 2014					
In the amount of \$76,500					
At interest rate of 3.00%					
Maturing February 15, 2019	45,115	-	14,091	31,024	2,169
Handy Hitch Contour Packer/Roller					
Issued September 20, 2017					
In the amount of \$94,128					
At interest rate of 3.50%					
Maturing September 20, 2020	-	94,128	24,779	69,349	-
Total capital leases	95,625	94,128	54,728	135,025	4,600
Total long-term debt	\$ 905,625	\$ 94,128	\$ 224,728	\$ 775,025	\$ 33,825

C. LONG-TERM DEBT (CONTINUED)

Current maturities of general obligation bonds and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2018	\$ 175,000	\$ 23,913	\$ 198,913
2019	180,000	17,569	197,569
2020	190,000	11,044	201,044
2021	<u>95,000</u>	<u>3,681</u>	<u>98,681</u>
Total	<u>\$ 640,000</u>	<u>\$ 56,207</u>	<u>\$ 696,207</u>

Current maturities of capital leases and interest through maturity are as follows:

	<u>Principal due</u>	<u>Interest due</u>	<u>Total due</u>
2018	\$ 54,889	\$ 4,440	\$ 59,329
2019	56,206	2,654	58,860
2020	<u>23,930</u>	<u>851</u>	<u>24,781</u>
Total	<u>\$ 135,025</u>	<u>\$ 7,945</u>	<u>\$ 142,970</u>

K.S.A. 10-306 limits the amount of bonded indebtedness that a county may have outstanding at any one time to 3% of the assessed valuation of taxable tangible property within the county. At year end, the County had \$75,000 of general obligation debt representing .17% of valuation. The County also had \$565,000 of general obligation healthcare improvement bonds outstanding. Pursuant to K.S.A. 19-4601, these bonds are exempt from the debt limitation requirements.

D. PENSION COSTS AND EMPLOYEE BENEFITS

Defined Benefit Pension Plan

Plan description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by the County and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

D. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

Defined Benefit Pension Plan (Continued)

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the County were \$128,096 for the year ended December 31, 2017.

Net pension liability. At December 31, 2017, the County's proportionate share of the collective net pension liability reported by KPERS was \$1,175,581. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

Other Employee Benefits

Compensated absences The County's policies regarding vacations permit employees to accumulate a maximum of twenty-four calendar days vacation. Upon termination or resignation from service with the County, employees are entitled to payment for all accumulated vacation earned prior to termination or resignation. All employees on permanent status earn sick leave at the rate of one calendar day per month with a maximum accumulation of ninety calendar days sick leave. No allowance for unused sick leave is paid upon termination or resignation.

Section 125 plan The County offers a section 125 flexible benefit plan to employees electing to participate. It is used for insurance premiums, other medical costs and child care costs. The plan is administered by an independent company.

Deferred compensation plan The County offers employees a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457.

Medical expense reimbursement plan The County offers employees a medical expense reimbursement plan organized and administered in accordance with Section 105 of the Internal Revenue Code. This plan is designed to reimburse eligible employees (those that are participating in the County's insured health plan) for a portion of their and their dependents' health claims that count toward the deductible under the County's insured health plan while they are employed with the County and the plan remains in effect. The plan is administered by an independent company.

D. PENSION COSTS AND EMPLOYEE BENEFITS (CONTINUED)

Other Post Employment Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

E. INTERFUND TRANSFERS

A summary of interfund transfers by type is as follow:

<u>From</u>	<u>To</u>	<u>Amount</u>	<u>Statutory authority</u>
Operating transfers:			
Special Vehicle	General	\$ 9,786	K.S.A. 8-145
General	Capital Improvement	170,000	K.S.A. 19-120
General	Equipment Reserve	<u>48,000</u>	K.S.A. 19-119
Total operating transfers		<u>\$ 227,786</u>	

F. CLOSURE AND POST-CLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste.

The estimated closure cost is \$152,521 and the estimated post-closure cost is \$1,440,443. These figures comprise the estimated closure and post-closure cost of \$1,592,964 and are obtained from the 2018 Annual Cost Estimate Worksheets for Permit Renewals during July 1, 2018 to June 30, 2019. The permit for 2018 identifies that the remaining volume capacity of the site is 68.66% of the original capacity and that the remaining life of the landfill is estimated to be 82 years. Actual cost may differ due to inflation, changes in technology, or changes in regulations. The County will cover these costs through future charges to landfill users and future ad valorem tax revenues.

The County is meeting the financial assurance requirements through the Local Government Financial Test. This test involves four components: financial, public notice, recordkeeping and reporting, and calculation of costs to be assured. The County has satisfied all four requirements.

G. JOINT VENTURE

On June 16, 1998, the County entered into a joint venture with the City of Leoti, Kansas (City) and the Wichita County Municipal Golf Course (Golf Course) for the operation of a community golf course facility. The Golf Course donated the existing property to the City and the County as tenants in common. The County and City leased the property to the Golf Course for a period of seven years starting in July, 1998. The agreement is now renewed on an annual basis. The City and County agreed to contribute to the general operating budget of the Golf Course with the City's share being paid to the County. The County then distributes the funds to the Golf Course periodically as mutually determined by the County and the Golf Course.

H. OPERATING LEASES

The County has entered into various operating lease agreements for the use of equipment for the Road and Bridge Department. These leases are classified as operating leases because the County does not expect to exercise the balloon payment option, and the equipment will be returned to the lessor.

Current operating leases payable consist of the following:

	2017 lease payments	Payments due in:						Balloon payment
		2018	2019	2020	2021	2022	2023	
2016 John Deere 670G motor grader	\$ 19,933	\$ 19,933	\$ 19,933	\$ 19,933	\$ 19,933	\$ 19,933	\$ -	<u>\$ 118,300</u>
2017 John Deere 672G motor grader	28,200	28,200	28,200	28,200	28,200	28,200	-	<u>\$ 118,600</u>
2014 John Deere 8235R tractor	24,969	12,485	-	-	-	-	-	<u>\$ 102,000</u>
2012 John Deere 770G motor grader	15,286	15,286	-	-	-	-	-	<u>\$ 128,500</u>
2012 John Deere 770G motor grader	15,595	15,595	-	-	-	-	-	<u>\$ 128,500</u>
2015 Komatsu D65EX-16-N Crawler dozer	35,688	35,688	35,688	-	-	-	-	<u>\$ 131,500</u>
2015 John Deere 770G motor grader	12,744	12,744	12,744	12,744	12,744	-	-	<u>\$ 140,341</u>
2015 John Deere 770G motor grader	10,420	10,420	10,420	10,420	10,420	-	-	<u>\$ 140,341</u>
2017 John Deere 672G motor grader	27,289	27,289	27,289	27,289	27,289	27,289	27,289	<u>\$ 118,600</u>
2017 John Deere 672GP motor grader	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>27,289</u>	<u>\$ 118,600</u>
Total payments	<u>\$ 217,413</u>	<u>\$ 204,929</u>	<u>\$ 161,563</u>	<u>\$ 125,875</u>	<u>\$ 125,875</u>	<u>\$ 102,711</u>	<u>\$ 54,578</u>	

I. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County purchases commercial insurance to cover property, liability and worker's compensation claims. There have been no significant reductions in coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three years.

J. SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 14, 2018, the date on which the financial statement was available to be used. Management's evaluation concluded that there are no subsequent events required to be recognized or disclosed in the financial statement.

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

WICHITA COUNTY, KANSAS

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

Fund	Certified budget	Adjustment for qualifying budget credits	Total budget for comparison	Expenditures chargeable to current year	Variance favorable (unfavorable)
General	\$ 3,320,594	\$ -	\$ 3,320,594	\$ 3,187,211	\$ 133,383
Special purpose funds:					
Health	186,027	-	186,027	166,478	19,549
Election	41,400	-	41,400	13,622	27,778
Road and bridge	1,650,000	-	1,650,000	1,464,450	185,550
E-911 Landline	16,000	-	16,000	-	16,000
Appraiser cost	191,120	-	191,120	127,378	63,742
Noxious weed	145,000	-	145,000	58,712	86,288
Noxious weed capital outlay	376	-	376	-	376
Employee benefit	250,000	-	250,000	248,522	1,478
E-911 combination	100,000	-	100,000	27,918	72,082
Rural fire	30,000	-	30,000	30,000	-
Cemetery	68,070	-	68,070	58,530	9,540
Bond and interest funds:					
Bond and interest	38,563	-	38,563	28,563	10,000
WCHC/LTCU bond and interest	170,663	-	170,663	170,663	-
Business fund:					
Solid waste	287,173	-	287,173	224,587	62,586
Total	<u>\$ 6,494,986</u>	<u>\$ -</u>	<u>\$ 6,494,986</u>	<u>\$ 5,806,634</u>	<u>\$ 688,352</u>

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 2,034,635	\$ 2,472,617	\$ 2,404,725	\$ 67,892
Delinquent tax	8,640	15,598	10,327	5,271
Motor vehicle tax	140,668	153,815	153,919	(104)
Recreational vehicle tax	1,388	1,884	1,448	436
16/20M vehicle tax	17,099	18,837	20,248	(1,411)
Commercial vehicle tax	5,958	6,808	8,649	(1,841)
Mineral production tax	6,584	6,504	10,000	(3,496)
Local sales tax	149,895	181,541	130,000	51,541
Compensating use tax	55,486	38,363	40,000	(1,637)
City law enforcement contract	87,425	87,000	87,000	-
Licenses, permits and fees	33,496	42,310	35,000	7,310
Interest on idle funds	13,266	21,350	6,000	15,350
Interest on taxes	7,467	16,162	3,000	13,162
Operating transfers	8,678	9,786	10,000	(214)
City airport appropriation	1,400	1,400	1,400	-
City golf course appropriation	17,500	17,500	17,500	-
In lieu of tax	90,884	100,020	90,851	9,169
Other	3,031	5,019	-	5,019
Neighborhood revitalization rebate	(44,685)	(52,871)	(58,421)	5,550
Total receipts	2,638,815	3,143,643	\$ 2,971,646	\$ 171,997
Expenditures:				
Commissioners				
Personal services	53,698	52,929	\$ 55,245	\$ 2,316
Commodities	-	48	43,200	43,152
Contractual services	41,512	31,404	-	(31,404)
Subtotal	95,210	84,381	98,445	14,064
County Clerk				
Personal services	77,475	77,705	89,064	11,359
Commodities	1,738	1,925	4,000	2,075
Contractual services	29,967	25,242	31,100	5,858
Capital outlay	-	-	1,000	1,000
Subtotal	109,180	104,872	125,164	20,292
County Treasurer				
Personal services	95,744	104,230	100,243	(3,987)
Commodities	2,623	1,312	6,200	4,888
Contractual services	24,190	33,896	25,878	(8,018)
Capital outlay	-	-	1,000	1,000
Subtotal	122,557	139,438	133,321	(6,117)

WICHITA COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
County Attorney				
Personal services	\$ 36,394	\$ 36,394	\$ 45,000	\$ 8,606
Commodities	375	216	17,419	17,203
Contractual services	18,166	18,631	3,000	(15,631)
Subtotal	54,935	55,241	65,419	10,178
District Court				
Commodities	1,722	1,386	2,000	614
Contractual services	18,014	10,392	28,850	18,458
Capital outlay	2,652	4,475	5,200	725
Subtotal	22,388	16,253	36,050	19,797
Register of Deeds				
Personal services	75,038	82,266	77,725	(4,541)
Commodities	1,513	806	4,700	3,894
Contractual services	24,935	25,203	28,300	3,097
Capital outlay	-	-	750	750
Subtotal	101,486	108,275	111,475	3,200
Courthouse				
Personal services	44,219	48,670	44,980	(3,690)
Commodities	15,107	9,855	20,000	10,145
Contractual services	176,682	182,321	208,550	26,229
Capital outlay	74,762	118,004	250,000	131,996
Subtotal	310,770	358,850	523,530	164,680
Appropriations				
Airport	63,050	83,985	83,985	-
Soil conservation	25,000	25,000	25,000	-
Extension council	131,000	131,000	131,000	-
Mental health	43,896	43,896	43,896	-
Hospital	415,503	881,000	881,000	-
Fair	58,000	57,000	57,000	-
Park	80,000	80,000	80,000	-
Library	57,630	63,430	63,430	-
Golf course	35,000	35,000	35,000	-
Historical society	14,000	14,000	14,000	-
Senior citizens	40,000	40,000	40,000	-
Subtotal	963,079	1,454,311	1,454,311	-

WICHITA COUNTY, KANSAS

GENERAL FUND

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Sheriff				
Personal services	\$ 313,069	\$ 326,026	\$ 306,257	\$ (19,769)
Commodities	19,933	24,099	24,100	1
Contractual services	218,632	188,191	201,400	13,209
Capital outlay	1,795	-	25,000	25,000
Subtotal	553,429	538,316	556,757	18,441
Emergency preparedness				
Personal services	7,950	7,800	7,849	49
Commodities	31	48	2,500	2,452
Contractual services	-	91	5,000	4,909
Subtotal	7,981	7,939	15,349	7,410
Economic development				
Personal services	41,592	34,430	41,000	6,570
Commodities	2,717	639	3,100	2,461
Contractual services	32,249	31,207	36,400	5,193
Capital outlay	-	3,484	5,000	1,516
Reimbursed expenditures	(42,750)	(42,750)	(42,750)	-
Subtotal	33,808	27,010	42,750	15,740
SW Regional Juvenile Detention Center	-	-	10,850	10,850
Solid Waste	39,157	78,259	147,173	68,914
Employee benefits	11,489	-	-	-
Corporate Plan Health	71,240	-	-	-
Reimbursed expenditures	(3,723)	(3,934)	-	3,934
Operating transfers out	-	218,000	-	(218,000)
Total expenditures	2,492,986	3,187,211	\$ 3,320,594	\$ 133,383
Receipts over (under) expenditures	145,829	(43,568)		
Unencumbered cash, beginning of year	586,752	732,581	\$ 348,948	\$ 383,633
Unencumbered cash, end of year	\$ 732,581	\$ 689,013		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

HEALTH FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance favorable (unfavorable)
	2016	Actual	Budget	
Receipts:				
Taxes:				
Ad valorem tax	\$ 50,892	\$ 52,276	\$ 50,827	\$ 1,449
Delinquent tax	241	397	-	397
Motor vehicle tax	3,967	3,923	3,850	73
Recreational vehicle tax	39	48	36	12
16/20M vehicle tax	539	516	506	10
Commercial vehicle tax	164	171	216	(45)
In lieu of tax	2,273	2,114	2,272	(158)
Charges for services	92,725	99,168	110,000	(10,832)
Miscellaneous	-	592	-	592
Neighborhood revitalization rebate	(1,123)	(1,129)	(1,236)	107
Total receipts	149,717	158,076	\$ 166,471	\$ (8,395)
Expenditures:				
Personal services	83,079	85,773	\$ 83,800	\$ (1,973)
Commodities	44,148	49,043	57,200	8,157
Contractual services	41,680	38,662	49,227	10,565
Capital outlay	5,800	-	2,800	2,800
State grants	(7,000)	(7,000)	(7,000)	-
Total expenditures	167,707	166,478	\$ 186,027	\$ 19,549
Receipts over (under) expenditures	(17,990)	(8,402)		
Unencumbered cash, beginning of year	27,762	9,772	\$ 19,556	\$ (9,784)
Unencumbered cash, end of year	\$ 9,772	\$ 1,370		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

ELECTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 23,542	\$ 39,332	\$ 38,244	\$ 1,088
Delinquent tax	77	165	120	45
Motor vehicle tax	619	1,540	1,782	(242)
Recreational vehicle tax	6	19	17	2
16/20M vehicle tax	99	76	234	(158)
Commercial vehicle tax	25	75	100	(25)
In lieu of tax	1,052	1,592	1,051	541
Neighborhood revitalization rebate	(519)	(849)	(930)	81
Total receipts	24,901	41,950	\$ 40,618	\$ 1,332
Expenditures:				
Personal services	-	-	\$ 11,400	\$ 11,400
Commodities	6,842	6,363	26,000	19,637
Contractual services	13,292	7,259	4,000	(3,259)
Total expenditures	20,134	13,622	\$ 41,400	\$ 27,778
Receipts over (under) expenditures	4,767	28,328		
Unencumbered cash, beginning of year	14,875	19,642	\$ 782	\$ 18,860
Unencumbered cash, end of year	\$ 19,642	\$ 47,970		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

ROAD AND BRIDGE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 974,063	\$ 1,058,707	\$ 1,029,609	\$ 29,098
Delinquent tax	4,778	8,106	4,944	3,162
Motor vehicle tax	87,946	77,888	73,683	4,205
Recreational vehicle tax	867	951	693	258
16/20M vehicle tax	11,607	11,525	9,692	1,833
Commercial vehicle tax	3,665	3,318	4,140	(822)
State aid	278,128	281,994	282,450	(456)
In lieu of tax	43,507	42,825	43,492	(667)
Miscellaneous	998	909	-	909
Neighborhood revitalization rebate	(21,487)	(22,860)	(25,043)	2,183
Total receipts	<u>1,384,072</u>	<u>1,463,363</u>	<u>\$ 1,423,660</u>	<u>\$ 39,703</u>
Expenditures:				
Personal services	495,086	525,898	\$ 659,045	\$ 133,147
Commodities	253,645	284,673	426,360	141,687
Contractual services	796,434	612,193	270,895	(341,298)
Capital outlay	23,635	47,796	293,700	245,904
Reimbursed expenditures	(7,003)	(6,110)	-	6,110
Total expenditures	<u>1,561,797</u>	<u>1,464,450</u>	<u>\$ 1,650,000</u>	<u>\$ 185,550</u>
Receipts over (under) expenditures	(177,725)	(1,087)		
Unencumbered cash, beginning of year	<u>506,561</u>	<u>328,836</u>	<u>\$ 226,340</u>	<u>\$ 102,496</u>
Unencumbered cash, end of year	<u>\$ 328,836</u>	<u>\$ 327,749</u>		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

E-911 LANDLINE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Contractual services	58	-	\$ 16,000	\$ 16,000
Receipts over (under) expenditures	(58)	-		
Unencumbered cash, beginning of year	21,345	21,287	\$ 16,345	\$ 4,942
Unencumbered cash, end of year	\$ 21,287	\$ 21,287	\$ 345	\$ 20,942

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

APPRAISER COST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 142,613	\$ 157,348	\$ 153,036	\$ 4,312
Delinquent tax	579	1,003	724	279
Motor vehicle tax	8,422	10,347	10,790	(443)
Recreational vehicle tax	83	127	102	25
16/20M vehicle tax	1,255	1,064	1,419	(355)
Commercial vehicle tax	342	471	606	(135)
In lieu of tax	6,371	6,365	6,368	(3)
Neighborhood revitalization rebate	(3,146)	(3,398)	(3,720)	322
Total receipts	156,519	173,327	\$ 169,325	\$ 4,002
Expenditures:				
Personal services	70,485	65,889	\$ 74,830	\$ 8,941
Commodities	5,633	1,812	7,550	5,738
Contractual services	45,391	54,848	104,740	49,892
Capital outlay	2,201	5,265	4,000	(1,265)
Reimbursed expenditures	(1,054)	(436)	-	436
Total expenditures	122,656	127,378	\$ 191,120	\$ 63,742
Receipts over (under) expenditures	33,863	45,949		
Unencumbered cash, beginning of year	34,725	68,588	\$ 21,795	\$ 46,793
Unencumbered cash, end of year	\$ 68,588	\$ 114,537		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NOXIOUS WEED FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 17,838	\$ 99,686	\$ 96,978	\$ 2,708
Delinquent tax	267	509	90	419
Motor vehicle tax	7,763	2,618	1,347	1,271
Recreational vehicle tax	76	31	13	18
16/20M vehicle tax	1,401	913	177	736
Commercial vehicle tax	299	77	76	1
In lieu of tax	796	4,033	796	3,237
Neighborhood revitalization rebate	(393)	(2,153)	(2,363)	210
Total receipts	28,047	105,714	\$ 97,114	\$ 8,600
Expenditures:				
Personal services	-	-	\$ 5,000	\$ 5,000
Commodities	28,915	66,045	110,000	43,955
Contractual services	76,331	26,437	70,000	43,563
Reimbursed expenditures	(44,809)	(33,770)	(40,000)	(6,230)
Operating transfer	25,000	-	-	-
Total expenditures	85,437	58,712	\$ 145,000	\$ 86,288
Receipts over (under) expenditures	(57,390)	47,002		
Unencumbered cash, beginning of year	161,318	103,928	\$ 47,886	\$ 56,042
Unencumbered cash, end of year	\$ 103,928	\$ 150,930		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**NOXIOUS WEED CAPITAL OUTLAY FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>		<u>Variance favorable (unfavorable)</u>
		<u>Actual</u>	<u>Budget</u>	
Receipts:				
Operating transfer	\$ 25,000	\$ -	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Capital outlay	<u>-</u>	<u>-</u>	<u>\$ 376</u>	<u>\$ 376</u>
Receipts over (under) expenditures	25,000	-		
Unencumbered cash, beginning of year	<u>376</u>	<u>25,376</u>	<u>\$ 376</u>	<u>\$ 25,000</u>
Unencumbered cash, end of year	<u>\$ 25,376</u>	<u>\$ 25,376</u>		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

EMPLOYEE BENEFIT FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 219,221	\$ 224,092	\$ 217,923	\$ 6,169
Delinquent tax	923	1,597	1,113	484
Motor vehicle tax	15,104	16,514	16,584	(70)
Recreational vehicle tax	149	202	156	46
16/20M vehicle tax	1,936	1,995	2,181	(186)
Commercial vehicle tax	633	733	932	(199)
In lieu of tax	9,792	9,066	9,789	(723)
Neighborhood revitalization rebate	(4,836)	(4,839)	(5,298)	459
Total receipts	242,922	249,360	\$ 243,380	\$ 5,980
Expenditures:				
Personal services	251,921	248,522	\$ 250,000	\$ 1,478
Reimbursed expenditures	(11,018)	-	-	-
Total expenditures	240,903	248,522	\$ 250,000	\$ 1,478
Receipts over (under) expenditures	2,019	838		
Unencumbered cash, beginning of year	11,425	13,444	\$ 6,620	\$ 6,824
Unencumbered cash, end of year	\$ 13,444	\$ 14,282		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**E-911 COMBINATION FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Licenses, fees and permits	\$ 50,137	\$ 49,962	\$ 50,000	\$ (38)
Expenditures:				
Contractual services	31,728	27,918	\$ 100,000	\$ 72,082
Receipts over (under) expenditures	18,409	22,044		
Unencumbered cash, beginning of year	155,182	173,591	\$ 180,182	\$ (6,591)
Unencumbered cash, end of year	\$ 173,591	\$ 195,635	\$ 130,182	\$ 65,453

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

RURAL FIRE FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 28,177	\$ 28,097	\$ 27,720	\$ 377
Delinquent tax	101	164	142	22
Motor vehicle tax	1,345	1,457	1,445	12
Recreational vehicle tax	16	21	15	6
16/20M vehicle tax	213	324	216	108
Commercial vehicle tax	43	50	81	(31)
In lieu of tax	1,486	1,327	-	1,327
Neighborhood revitalization rebate	(609)	(624)	(629)	5
Total receipts	30,772	30,816	\$ 28,990	\$ 1,826
Expenditures:				
Appropriations	30,000	30,000	\$ 30,000	\$ -
Receipts over (under) expenditures	772	816		
Unencumbered cash, beginning of year	2,442	3,214	\$ 1,010	\$ 2,204
Unencumbered cash, end of year	\$ 3,214	\$ 4,030		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

CEMETERY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		
	2016	Actual	Budget	Variance favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 64,419	\$ 54,667	\$ 52,870	\$ 1,797
Delinquent tax	243	354	326	28
Motor vehicle tax	2,778	3,210	3,304	(94)
Recreational vehicle tax	33	46	34	12
16/20M vehicle tax	543	637	551	86
Commercial vehicle tax	83	114	186	(72)
In lieu of tax	3,398	2,582	-	2,582
City of Leoti	1,480	1,400	1,400	-
Charges for services	3,920	4,520	-	4,520
Miscellaneous	100	300	-	300
Neighborhood revitalization rebate	(1,392)	(1,214)	(1,222)	8
Total receipts	75,605	66,616	\$ 57,449	\$ 9,167
Expenditures:				
Personal services	26,104	25,702	\$ 27,040	\$ 1,338
Commodities	5,766	6,263	14,100	7,837
Contractual services	27,855	26,565	26,930	365
Total expenditures	59,725	58,530	\$ 68,070	\$ 9,540
Receipts over (under) expenditures	15,880	8,086		
Unencumbered cash, beginning of year	19,792	35,672	\$ 10,621	\$ 25,051
Unencumbered cash, end of year	\$ 35,672	\$ 43,758		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

NON-BUDGETED SPECIAL PURPOSE FUNDS

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS

For the Year Ended December 31, 2017

	Special vehicle	Capital improvement	Women, Infants and Children Grant	Bio- terrorism	Equipment reserve	Register of deeds technology	Law enforcement trust	Road machinery
Receipts:								
Licenses, permits and fees	\$ 23,887	\$ -	\$ -	\$ -	\$ -	\$ 4,494	\$ -	\$ -
Fines, forfeitures and penalties	-	-	-	-	-	-	480	-
Local alcohol liquor tax	-	-	-	-	-	-	-	-
State and federal aid	-	-	8,095	9,016	-	-	-	-
Operating transfers in	-	170,000	-	-	48,000	-	-	-
Total receipts	23,887	170,000	8,095	9,016	48,000	4,494	480	-
Expenditures:								
Commodities	4,781	-	2,480	1,274	-	-	-	-
Contractual services	12,607	-	1,654	5,559	-	-	-	-
Capital outlay	-	-	8,245	1,224	-	2,372	-	-
Paid to state	-	-	-	-	-	-	-	-
Operating transfers out	9,786	-	-	-	-	-	-	-
Total expenditures	27,174	-	12,379	8,057	-	2,372	-	-
Receipts over (under) expenditures	(3,287)	170,000	(4,284)	959	48,000	2,122	480	-
Unencumbered cash, beginning of year	9,754	126,666	31,335	5,207	102,464	13,775	9,623	137,033
Unencumbered cash, end of year	\$ 6,467	\$ 296,666	\$ 27,051	\$ 6,166	\$ 150,464	\$ 15,897	\$ 10,103	\$ 137,033

See Independent Auditor's Report.

Special highway improvement	Treasurer technology	Clerk technology	Special alcohol	MVE Income	Special park and recreation	Concealed carry	Prosecuting attorney training	Attorney's diversion agreement	Total
\$ -	\$ 931	\$ 1,124	\$ -	\$ 3,938	\$ -	\$ 195	\$ 200	\$ 3,000	\$ 37,769
-	-	-	-	-	-	-	-	-	480
-	-	-	134	-	134	-	-	-	268
-	-	-	-	-	-	-	-	-	17,111
-	-	-	-	-	-	-	-	-	218,000
-	931	1,124	134	3,938	134	195	200	3,000	273,628
-	-	-	-	-	-	-	-	-	8,535
52	-	-	-	30	-	-	-	1,250	21,152
-	419	1,186	-	-	-	-	-	-	13,446
-	-	-	-	-	-	-	103	-	103
-	-	-	-	-	-	-	-	-	9,786
52	419	1,186	-	30	-	-	103	1,250	53,022
(52)	512	(62)	134	3,908	134	195	97	1,750	220,606
109,319	2,022	1,710	192	5,840	192	878	289	30,075	586,374
\$ 109,267	\$ 2,534	\$ 1,648	\$ 326	\$ 9,748	\$ 326	\$ 1,073	\$ 386	\$ 31,825	\$ 806,980

WICHITA COUNTY, KANSAS

BOND AND INTEREST FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017
(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 26,080	\$ 24,832	\$ 24,164	\$ 668
Delinquent tax	122	206	132	74
Motor vehicle tax	2,114	2,033	1,973	60
Recreational vehicle tax	21	25	19	6
16/20M vehicle tax	277	278	259	19
Commercial vehicle tax	89	88	111	(23)
In lieu of tax	1,165	1,005	1,164	(159)
Neighborhood revitalization rebate	(575)	(536)	(587)	51
Total receipts	29,293	27,931	\$ 27,235	\$ 696
Expenditures:				
Principal	25,000	25,000	\$ 25,000	\$ -
Interest and commissions	4,375	3,563	3,563	-
Cash basis reserve	-	-	10,000	10,000
Total expenditures	29,375	28,563	\$ 38,563	\$ 10,000
Receipts over (under) expenditures	(82)	(632)		
Unencumbered cash, beginning of year	12,036	11,954	\$ 11,328	\$ 626
Unencumbered cash, end of year	\$ 11,954	\$ 11,322		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**WCHC/LTCU BOND AND INTEREST FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Taxes:				
Ad valorem tax	\$ 153,659	\$ 149,949	\$ 145,838	\$ 4,111
Delinquent tax	712	1,187	780	407
Motor vehicle tax	12,024	11,879	11,623	256
Recreational vehicle tax	118	145	109	36
16/20M vehicle tax	1,580	1,578	1,529	49
Commercial vehicle tax	501	518	653	(135)
In lieu of tax	6,863	6,066	6,861	(795)
Neighborhood revitalization rebate	(3,390)	(3,238)	(3,545)	307
Total receipts	172,067	168,084	\$ 163,848	\$ 4,236
Expenditures:				
Principal	140,000	145,000	\$ 145,000	\$ -
Interest and commissions	30,212	25,663	25,663	-
Total expenditures	170,212	170,663	\$ 170,663	\$ -
Receipts over (under) expenditures	1,855	(2,579)		
Unencumbered cash, beginning of year	8,755	10,610	\$ 6,815	\$ 3,795
Unencumbered cash, end of year	\$ 10,610	\$ 8,031		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**SOLID WASTE FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

		2017		Variance
	2016	Actual	Budget	favorable (unfavorable)
Receipts:				
Charges for services	\$ 78,221	\$ 77,131	\$ 75,000	\$ 2,131
Special assessments	68,399	69,032	60,000	9,032
Other income	2,105	165	5,000	(4,835)
Credit from general	39,157	78,259	147,173	(68,914)
Total receipts	187,882	224,587	\$ 287,173	\$ (62,586)
Expenditures:				
Personal services	108,160	114,267	\$ 153,173	\$ 38,906
Commodities	5,070	13,261	85,000	71,739
Contractual services	74,652	97,059	49,000	(48,059)
Total expenditures	187,882	224,587	\$ 287,173	\$ 62,586
Receipts over (under) expenditures	-	-		
Unencumbered cash, beginning of year	-	-	\$ -	\$ -
Unencumbered cash, end of year	\$ -	\$ -		

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS**CORPORATE PLAN HEALTH FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS**

For the Year Ended December 31, 2017

(With Comparative Actual Totals for the Prior Year Ended December 31, 2016)

	<u>2016</u>	<u>2017</u>
Receipts:		
Charges for services	\$ 455,633	\$ 462,717
Interest	80	191
Total receipts	<u>455,713</u>	<u>462,908</u>
Expenditures:		
Fees	258,597	312,311
Claims	326,427	161,440
Reimbursement	<u>(136,032)</u>	<u>(83,721)</u>
Total expenditures	<u>448,992</u>	<u>390,030</u>
Receipts over (under) expenditures	6,721	72,878
Unencumbered cash, beginning of year	<u>36</u>	<u>6,757</u>
Unencumbered cash, end of year	<u>\$ 6,757</u>	<u>\$ 79,635</u>

See Independent Auditor's Report.

WICHITA COUNTY, KANSAS

AGENCY FUNDS

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended December 31, 2017

Fund	Beginning cash balance	Receipts	Disbursements	Ending cash balance
County Clerk	\$ -	\$ 3,141	\$ 3,141	\$ -
Register of Deeds	7,867	44,674	50,117	2,424
District Court	9,618	56,992	56,294	10,316
Sheriff	-	11,774	11,774	-
County Treasurer	5,407,764	9,088,410	8,644,128	5,852,046
Local taxing districts	2,256	3,498,998	3,499,460	1,794
Motor vehicle fees and sales tax collection	14,258	964,978	947,527	31,709
Payroll clearing funds	3,423	460,039	462,078	1,384
Oil/gas depletion	212,117	-	-	212,117
Fish and game licenses	-	2,622	2,622	-
Heritage Trust	412	2,247	2,497	162
Total	<u>\$ 5,657,715</u>	<u>\$ 14,133,875</u>	<u>\$ 13,679,638</u>	<u>\$ 6,111,952</u>

See Independent Auditor's Report.